IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 8TH JANUARY 2007 / 18TH PAUSHA 1928

WP(C).No. 592 of 2007(U)

PETITIONER:

SREEJITH MENON, S/O. VELAYUDHAN NAIR,
HAVILDAR (RETD.), KANAKALAYAM,
EDAVIKODE, MALAPPURAM DISTRICT.

BY ADV. SRI.P.SANTHALINGAM
SMT.K.USHA

RESPONDENTS:

1. SALES TAX OFFICER,
SALES TAX OFFICE, THIRURANGADI.

2. INTELLIGENCE OFFICER,
SQUAD II, COMMERCIAL TAXES, KOZHIKODE.

3. APPELLATE ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL, KOZHIKODE.

4. DEPUTY COMMISSIONER (APPEAL),
COMMERCIAL TAXES, ERNAKULAM.

5. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOZHIKODE.

6. DEPUTY TAHSILDAR, (ARREAR COLLECTION),
TALUK OFFICE, THIRURANGADI,
MALAPPURAM DISTRICT.

7. SALES TAX APPELLATE TRIBUNAL,
PALAKKAD.

8. COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY GOVT.PLEADER SRI SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN,J.

W.P.(C).NO.592 OF 2007

Dated this the 8th day of January, 2007

JUDGMENT

Petitioner has filed Ext.P11 appeal before the Tribunal against the appellate order confirming the order of revised assessment for the year 2000-01 along with the stay application. Since the appeal is belatedly filed, a petition for condonation of delay is also filed. Recovery proceedings are in the meantime initiated against him.

2. Heard both sides.

3. In the facts and circumstances, there will be a direction that in case the delay is condoned, the appeal shall be considered and disposed of by the Tribunal. Till then further proceedings for recovery of the balance amount pursuant to Ext.P8 will stand stayed on

condition that the petitioner pays an amount of Rs.10,000/- (Rupees ten thousand) within three weeks.

Writ Petition is disposed of as above.

P.R.RAMAN,
Judge.

kcv.